

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19874
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On September 27, 2006, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] proposing income tax, penalty, and interest for tax years 2000 through 2004 in the total amount of \$8,738.

The petitioner protested the determination. He did not request a hearing but did provide additional information. The Tax Commission, having reviewed the file, hereby issues its decision based thereon.

Idaho Code § 63-3030 states:

63-3030. Persons required to make returns of income.

(a) Returns with respect to taxes measured by income in this chapter shall be made by the following:

(1) Every resident individual required to file a federal return under section 6012(a)(1) of the Internal Revenue Code.

(2) Any nonresident individual having for the current taxable year a gross income from Idaho sources in excess of two thousand five hundred dollars (\$2,500), or any part-year resident individual having for the current taxable year a gross income from all sources while domiciled in or residing in Idaho, and from Idaho sources while not domiciled in and not residing in Idaho, which in total are in excess of two thousand five hundred dollars (\$2,500);

Information available to the Tax Commission indicated the petitioner lived and worked in Idaho during the years at issue. Because the Tax Commission's files did not include the petitioner's Idaho individual income tax returns for 2000 through 2004, the Bureau prepared Idaho returns on the petitioner's behalf and issued a NODD. The petitioner appealed the determination.

In the letter of appeal, the petitioner said he had recently filed returns with the Internal Revenue Service (IRS) for 2002 and 2003 and was working on 2004. He said he knew he had withholding from two separate employers during some of the years at issue.

The Bureau sent the petitioner a letter acknowledging his protest and advising him to contact the companies directly to obtain W-2s or payroll reports that would identify the petitioner's withholding. The Bureau said attempts to locate the W-2s from Tax Commission records would continue.

After an extensive search, the Bureau located a W-2 for 2004 and forwarded it to the petitioner. The Bureau was unable to locate any withholding for the petitioner for tax years 2000 or 2001. Subsequently, the petitioner submitted Idaho individual income tax returns for 2002 through 2004. The Bureau accepted the returns and cancelled the determination of tax, penalty, and interest for those three years. The petitioner's Idaho individual income tax returns for years 2002, 2003, and 2004 will not be discussed further in this decision.

After allowing the petitioner additional time to prepare the 2000 and 2001 returns, the petitioner's file was transferred to the Legal/Tax Policy Division for administrative review. The petitioner did not respond to a letter from the Tax Policy Specialist wherein he was advised of his rights regarding his appeal. To date, the petitioner's 2000 and 2001 Idaho individual income tax returns have not been filed with the Tax Commission.

The Bureau calculated the petitioner's Idaho income tax responsibility using the information contained in the records of the [Redacted] Tax Commission. [Redacted]

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). The

burden is on the petitioner to show that the tax deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The petitioner has failed to file his 2000 and 2001 Idaho individual income tax returns. Absent information to the contrary, the Tax Commission accepts the Bureau's calculation of Idaho income tax due for those years. No withholding was identified.

WHEREFORE, the Notice of Deficiency Determination dated September 27, 2006, is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pays the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2000	\$1,156	\$289	\$477	\$1,922
2001	1,755	439	588	<u>2,782</u>
			TOTAL DUE	<u>\$4,704</u>

Interest is calculated through October 15, 2007.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this _____ day of _____, 2007, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.
